

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

MARCH 30, 1999

FROM: DONALD E. WILLIAMSON, County Assessor

SUBJECT: AMENDMENT TO ORDINANCE RE LIEN DATE

RECOMMENDATION: Read title only of an ordinance to update lien date relating to reassessment of property damaged or destroyed by misfortune or calamity; waive reading of the entire text and continue to Tuesday, April 6, 1999 at 10:00 a.m. for adoption on the consent calendar.

BACKGROUND INFORMATION: Section 2192 of the Revenue and Taxation Code changed the lien date from March 1 to January 1 each year. This amendment is to remain consistent with the change to the Revenue and Taxation Code.

A lien date change to January 1 would lessen the burden on most taxpayers who are required to file annual property tax statements. A January 1 lien date would result in fewer adjustments by the Assessor to the taxpayers' property statements, which would significantly reduce the number of roll corrections. And a January 1 lien date would eliminate problems and confusion related to the state roll and local roll having different lien dates.

REVIEW BY OTHERS: County Administrative Office, County Counsel

FINANCIAL IMPACT: None

SUPERVISORIAL DISTRICT(S): All

PRESENTER: DONALD E. WILLIAMSON

cc: Assessor-Williamson
CAO-Shearer
County Counsel
File

lw

Record of Action of the Board of Supervisors

CONT. TO TUESDAY, 4/6/99 @ 10 A.M.

**BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO**

MOTION	<u>AYE</u>	<u>AYE</u>	<u>MOVE</u>	<u>AYE</u>	<u>SECOND</u>
	1	2	3	4	5

EARLENE SPROAT, CLERK OF THE BOARD

BY _____

DATED: March 30, 1999